

Exhibit B

Finger Declaration

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

Lordstown Motors Corp., *et al.*,¹

Debtors.

Chapter 11

Case No. 23-10831 (MFW)

(Jointly Administered)

**DECLARATION OF
JEFFREY FINGER IN SUPPORT
OF DEBTORS' APPLICATION FOR ENTRY
OF AN ORDER (A) AUTHORIZING THE RETENTION
AND EMPLOYMENT OF JEFFERIES LLC AS INVESTMENT
BANKER FOR THE DEBTORS AND DEBTORS IN POSSESSION
PURSUANT TO 11 U.S.C. §§ 327(A) AND 328(A), EFFECTIVE AS OF THE
PETITION DATE AND (B) WAIVING CERTAIN TIME-KEEPING REQUIREMENTS**

I, Jeffrey Finger, hereby declare under penalty of perjury that, to the best of my knowledge and belief, and after reasonable inquiry, the following is true and correct:

1. I am a Managing Director and Co-Head of US Debt Advisory & Restructuring at Jefferies LLC (“**Jefferies**”), an investment banking and financial advisory firm with principal offices located at 520 Madison Avenue, New York, New York 10022, as well as at other locations worldwide.

2. I submit this Declaration (this “**Declaration**”) in support of the application (the “**Application**”)² of the above-captioned debtors and debtors in possession in these proceedings (collectively, the “**Debtors**”) for an order authorizing the Debtors to retain and

¹ The Debtors in these chapter 11 cases (these “**Chapter 11 Cases**”), along with the last four digits of their respective taxpayer identification numbers are: Lordstown Motors Corp. (3239); Lordstown EV Corporation (2250); and Lordstown EV Sales LLC (9101). The Debtors’ service address is 27000 Hills Tech Ct., Farmington Hills, MI 48331.

² Capitalized terms used in this Declaration and not immediately defined have the meanings given to such terms in the Application.

employ Jefferies as their investment banker, effective as of June 27, 2023 (the “**Petition Date**”), pursuant to the terms and subject to the conditions of the Engagement Letter.

3. Except as otherwise noted, I have personal knowledge of the matters set forth herein, and, if called as a witness, I would testify thereto. Certain of the disclosures herein, however, relate to matters within the personal knowledge of other professionals at and representatives of Jefferies and are based on information provided by such professionals.

JEFFERIES’ QUALIFICATIONS

4. I believe that Jefferies and the professionals it employs are uniquely qualified to advise the Debtors on the matters for which Jefferies is proposed to be employed in a cost-effective, efficient, and timely manner.

5. Jefferies is a registered broker-dealer with the United States Securities and Exchange Commission and a member of the Boston Stock Exchange, the International Stock Exchange, the Financial Industry Regulatory Authority, the Pacific Stock Exchange, the Philadelphia Stock Exchange, and the Securities Investor Protection Corporation. Jefferies was founded in 1962 and is a wholly-owned subsidiary of Jefferies Group LLC, which, together with its affiliates, has gross assets of approximately \$51 billion and approximately 4,800 employees in more than thirty (30) offices around the world.

6. Jefferies provides a broad range of corporate advisory services to its clients including, without limitation, services relating to the following: (a) general financial advice; (b) mergers, acquisitions, and divestitures; (c) special committee assignments; (d) capital raising; and (e) corporate restructurings. Jefferies and its senior professionals have extensive experience in the reorganization and restructuring of troubled companies, both out of court and in chapter 11 proceedings. Jefferies has advised debtors, creditor and equity constituencies, and purchasers in

numerous reorganizations in the United States and worldwide. Since 2007, Jefferies has been involved in over 250 restructurings representing more than \$550 billion in restructured liabilities.

7. Jefferies was engaged by the Debtors in September 2021³ to explore restructuring alternatives. As a result, Jefferies is familiar with the Debtors' corporate and capital structure, management, business operations, and potential investor universe. In addition, Jefferies advised the Debtors prior to the Petition Date regarding certain in- and out-of-court restructuring alternatives, and ultimately advised the Debtors in preparation for these Chapter 11 Cases. Thus, the Debtors believe that Jefferies is both well qualified and uniquely able to advise the Debtors in these Chapter 11 Cases.

8. Jefferies has extensive experience in reorganization cases and has an excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors, creditors, and creditors' committees throughout the United States. Jefferies has advised on the following chapter 11 cases, among others: *In re Pipeline Health System, LLC*, Case No. 22-90291 (MI) (Bankr. S.D. Tex. Oct. 2, 2022); *In re Mining Project Wind Down Holdings, Inc. (f/k/a Compute North Holdings, Inc.)*, Case No. 22-90273 (MI) (Bankr. S.D. Tex. Sep. 22, 2022); *In re SAS AB*, Case No. 22-10925 (MEW) (Bankr. S.D.N.Y. Sept. 19, 2022); *In re Vewd Software USA, LLC*, Case No. 21-12065 (MEW) (Bankr. S.D.N.Y. Dec. 15, 2021); *In re Limetree Bay Services, LLC*, Case No. 21-32351 (DRJ) (Bankr. S.D. Tex. Sep. 10, 2021); *In re Mallinckrodt plc*, Case No. 20-12522 (JTD) (Bankr. D. Del. Jan. 13, 2021); *In re Bouchard Transportation Co., Inc.*, Case No. 20-34682 (DRJ) (Bankr. S.D. Tex. Jan. 14, 2021); *In re Valaris plc*, Case No. 20-34114 (MI) (Bankr. S.D. Tex. Nov. 04, 2020); *In re Foresight Energy LP*, Case No. 20-41308-659 (Bankr. E.D. Mo. Apr. 7, 2020); *In re Melinta Therapeutics, Inc.*, Case No. 19-12748 (LSS) (Bankr. D.

³ The Engagement Letter amended and restated a prior letter dated September 21, 2021.

Del. Feb. 7, 2020); *In re EP Energy Corp.*, Case No. 19-35654 (MI) (Bankr. S.D. Tex. Jan. 8, 2020); *In re Dura Automotive Systems, LLC*, Case No. 19-12378 (KBO) (Bankr. D. Del. Dec. 3, 2019); *In re Synergy Pharmaceuticals Inc.*, Case No. 18-14010 (JLG) (Bankr. S.D.N.Y. Mar. 7, 2019); *In re Westmoreland Coal Company*, Case No. 18-35672 (DRJ) (Bankr. S.D. Tex. Dec. 6, 2018); *In re Mission Coal Company, LLC*, Case No. 18-04177-TOM11 (Bankr. N.D. Ala. Nov. 30, 2018); *In re Claire's Stores, Inc.* Case No. 18-10584 (MFW) (Bankr. D. Del. Aug. 3, 2018); *In re Gibson Brands, Inc.*, Case No. 18-11025 (CSS) (Bankr. D. Del. June 6, 2018); *In re iHeartMedia*, Case No. 18-31274 (MI) (Bankr. S.D. Tex. May 30, 2018); *In re Armstrong Energy, Inc.*, Case No. 17-47541-659 (Bankr. E.D. Mo. Jan. 16, 2018); *In re Real Industry, Inc.*, Case No. 17-12464 (KJC) (Bankr. D. Del. Dec. 19, 2017); *In re Goodman Networks, Inc.*, Case No. 17-31575 (MI) (Bankr. S.D. Tex. Apr. 20, 2017); *In re BCBG Max Azria Global Holdings, LLC*, Case No. 17-10466 (SCC) (Bankr. S.D.N.Y. Mar. 29, 2017); *In re Peabody Energy Corp.*, Case No. 16-42529 (BSS) (Bankr. E.D. Mo. June 17, 2016); *In re Aspect Software Parent, Inc.*, No. 16-10597 (MFW) (Bankr. D. Del. Apr. 21, 2016); *In re Sundevil Power Holdings, LLC*, No. 16-10369 (KJC) (Bankr. D. Del. Apr. 7, 2016); *In re Arch Coal, Inc.*, Case No. 16-40120 (TFE) (Bankr. E.D. Mo. Mar. 21, 2016); *In re Alpha Natural Res., Inc.*, No. 15-33896 (KRH) (Bankr. E.D. Va. Oct. 16, 2015); *In re Patriot Coal Corp.*, No. 15-32450 (KLP) (Bankr. E.D. Va. July 9, 2015).

JEFFERIES' DISINTERESTEDNESS

9. In connection with its retention by the Debtors, Jefferies undertook to determine whether Jefferies: (a) has any connection with the Debtors, their affiliates, their creditors, or any other parties in interest in these Chapter 11 Cases; or (b) has an interest adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders.

10. To check potential connections with the Debtors and other parties in interest in these Chapter 11 Cases, Jefferies has searched to determine whether it had any relationships with the entities identified by the Debtors and its representatives as potential parties in interest listed on **Schedule 1** hereto (the “**Potential Parties in Interest**”). Specifically, Jefferies entered the names of the Potential Parties in Interest into a database containing the names of Jefferies’ current and former investment banking clients. To the extent that this inquiry has revealed that certain Potential Parties in Interest were current or former investment banking clients of Jefferies within the past three years, these parties have been identified on a list (the “**Client Match List**”) annexed hereto as **Schedule 2**. Through the information generated from the aforementioned inquiry and through follow-up inquiries to Jefferies professionals responsible for certain clients listed on the Client Match List, Jefferies has determined that its representation of the clients on the Client Match List, if any, concerned matters unrelated to the Debtors. As to the Potential Parties in Interest not identified on the Client Match List, Jefferies has not been employed by or rendered advisory services to any such parties within the past three years.

11. As part of its diverse global activities, Jefferies is involved in numerous cases, proceedings, and transactions involving many different attorneys, accountants, investment bankers, and financial consultants, some of whom may represent claimants and parties in interest in these Chapter 11 Cases. Further, Jefferies has in the past, and may in the future, advise and/or be represented by several attorneys, law firms and other professionals, some of whom may be involved in these Chapter 11 Cases. Finally, Jefferies has in the past, and will likely in the future, be working with or against other professionals involved in these Chapter 11 Cases in matters wholly unrelated to these Chapter 11 Cases. Based upon our current knowledge of the professionals involved in these Chapter 11 Cases, and, to the best of my knowledge, none of these business

relationships constitute interests adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders in matters upon which Jefferies is to be employed, and none are in connection with these Chapter 11 Cases.

12. Jefferies is a global investment banking firm with broad activities covering, in addition to its investment banking and financial advisory practice, trading in equities, convertible securities, and corporate bonds. With thousands of customer accounts, relationships and transactions around the world, it is possible that one or more of Jefferies' clients or a counterparty to a securities transaction may hold a claim or interest or otherwise be Potential Parties in Interest in these Chapter 11 Cases and that Jefferies and/or its affiliates may have other business relationships and/or connections with such Potential Parties in Interest. Further, as a major market maker in equity securities as well as a major trader of corporate bonds and convertible securities, including those of creditors or parties in interest in these Chapter 11 Cases, Jefferies regularly enters into securities transactions with other registered broker-dealers as a part of its daily activities. Some of these counterparties may be creditors, equity holders, or other parties in interest in these Chapter 11 Cases. Jefferies believes that none of these business relationships constitute interests adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders in matters upon which Jefferies is to be employed, and none are in connection with these Chapter 11 Cases.

13. In addition, as of the date hereof, Jefferies and its affiliates have thousands of employees worldwide. It is possible that certain of Jefferies' and its affiliates' respective directors, officers and employees may have had in the past, may currently have, or may in the future have connections to (a) the Debtors, (b) the Potential Parties in Interest, and/or (c) funds or other investment vehicles that may own debt or securities of the Debtors or other Potential Parties in Interest. Furthermore, in addition to the parties listed on **Schedule 2**, Jefferies may also represent,

or may have represented, affiliates, equity holders, and/or sponsors of the Potential Parties in Interest. Certain of the Potential Parties in Interest may also be vendors or insurers of Jefferies and/or have other non-investment banking relationships with Jefferies. Jefferies may also represent, or may have represented in the past, committees or groups of lenders or creditors in connection with certain restructuring or refinancing engagements, which committees or groups include, or included, entities that appear on the Potential Parties in Interest list. Jefferies believes that none of these business relationships constitute interests adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders in matters upon which Jefferies is to be employed, and none are in connection with these Chapter 11 Cases.

14. Certain affiliates of Jefferies serve as managers for a number of investment vehicles (collectively, the “**Managed Funds**”). The Managed Funds are principally intended for investments by third parties unrelated to Jefferies. However, such investors may also include financial institutions (some of which may be parties in interest in these Chapter 11 Cases), affiliates of Jefferies, or their respective officers and employees (some of whom may be Jefferies' employees providing services in connection with these Chapter 11 Cases). Jefferies' employees working in connection with these Chapter 11 Cases have no control over or involvement in investment decisions made for the Managed Funds. With respect to the Managed Funds, Jefferies makes the following additional disclosures:

- (a) Among other things, the Managed Funds are (i) active direct investors in a number of portfolio companies (the “**Equity Investments**”) and (ii) investors in a variety of debt instruments and mezzanine loans or similar securities (the “**Income Investments**”) and, together with the Equity Investments, the “**Portfolio Holdings**”); and
- (b) The fund managers of the Managed Funds maintain control over investment decisions with respect to the Portfolio Holdings. Many financial institutions and parties in interest who may be involved in these Chapter 11 Cases may also be investors in the Managed Funds. Moreover, the Managed Funds may invest from

time to time in Portfolio Holdings relating to the Debtors or parties in interest in these Chapter 11 Cases. In order to comply with securities laws and to avoid any appearance of impropriety, the employees of the Managed Funds are strictly separated from the employees of Jefferies. Jefferies maintains a strict separation between its employees assigned to these Chapter 11 Cases and employees involved in the management of Jefferies' investment banking division, on the one hand, and other employees of Jefferies (e.g., sales and trading employees) and its affiliates (including the employees of the Managed Funds), on the other hand. This separation is maintained through the use of information walls. These information walls include physical and technological barriers, compliance, and surveillance mechanisms, and policies and procedures designed to prevent confidential information from being shared improperly. Consequently, as no confidential information concerning the Debtors is permitted to be communicated to any persons working for the Managed Funds, Jefferies does not believe that the relationships outlined above constitute interests adverse to the estates or render Jefferies not disinterested in these Chapter 11 Cases.

15. In addition, as part of its regular business operations, Jefferies may trade securities and other instruments of the Debtors on behalf of third parties (some of whom may be parties in interest in these Chapter 11 Cases). Jefferies may also trade securities and other instruments of the Potential Parties in Interest on behalf of itself and/or its affiliates or third parties. Any and all such trading operations and market making activities are separated from Jefferies' investment banking department, and its managing directors and employees (including the investment banking professionals working on these Chapter 11 Cases), by an information barrier, and no Jefferies professionals providing services to the Debtors will be involved with such trading operations and market making activities in any capacity.⁴ Jefferies, moreover, shall not own or hold securities of the Debtors on behalf of itself and/or its affiliates while employed by the Debtors.

16. The Debtors have numerous creditors and relationships with a large number of individuals and entities that may be parties in interest in these Chapter 11 Cases. Consequently, although every reasonable effort has been made to discover Jefferies' connections with the Potential

⁴ These information barriers include physical and technological barriers, compliance and surveillance mechanisms and policies and procedures designed to prevent confidential information from being shared improperly.

Parties in Interest, Jefferies is unable to state with certainty whether any of its clients or an affiliated entity of a client holds a claim or otherwise is a party in interest in these Chapter 11 Cases. If Jefferies discovers any information that is contrary or pertinent to the statements made herein, Jefferies will promptly disclose such information to the Court. Additionally, as noted above, Jefferies is part of a global investment banking firm and thus has several legally separate and distinct foreign and domestic affiliates. Although employees of certain affiliates may sometimes assist Jefferies in connection with a restructuring engagement, as Jefferies is the only entity being retained in these Chapter 11 Cases, we have researched only the electronic client files and records of Jefferies, not of all of its affiliates, to determine connections with any Potential Parties in Interest.

17. Jefferies does not advise, has not advised, and will not advise any entity other than the Debtors in matters related to these Chapter 11 Cases. Jefferies will, however, continue to provide professional services to entities or persons that may be creditors of the Debtors or parties in interest in these Chapter 11 Cases, provided that such services do not relate to, or have any direct connection with, these Chapter 11 Cases or the Debtors.

18. Except as otherwise set forth herein, to the best of my knowledge, information, and belief, Jefferies: (a) is not a creditor, equity security holder, or an insider of the Debtors; and (b) was not, within two years before the Petition Date, a director, officer, or employee of any of the Debtors. In addition, none of the Jefferies' professionals expected to assist the Debtors in these Chapter 11 Cases are related or connected to any United States Bankruptcy Judge for the District of Delaware, the U.S. Trustee, or any person employed by the U.S. Trustee.

PROFESSIONAL COMPENSATION

19. During the 90-day period prior to the commencement of these Chapter 11 Cases, Jefferies was paid in the ordinary course certain fees and expense reimbursements. Specifically, on June 26, 2023 Jefferies was paid \$200,000 on account of its June Monthly Fee and a \$25,000 expense advance.

20. The Fee and Expense Structure set forth in the Application is consistent with Jefferies' typical fee for work of this nature. The fees are set at a level designed to compensate Jefferies fairly for the work of its professionals and assistants and to cover fixed and routine overhead expenses. It is Jefferies' policy to charge its clients for all disbursements and expenses incurred in the rendition of services.

21. It is not the general practice of investment banking firms to keep detailed time records similar to those customarily kept by attorneys. Jefferies' restructuring professionals, when formally retained in chapter 11 cases, and when required by local rules, do, and in these Chapter 11 Cases will, keep time records in half-hour increments describing their daily activities and the identity of persons who performed such tasks. Jefferies will also supplement this information with a list of the non-restructuring professionals who assist the restructuring department on this matter but who do not, as a matter of general practice, keep records in the same manner.

22. The Fee and Expense Structure is comparable to those generally charged by investment banking firms of similar stature to Jefferies and for comparable engagements, both in and out of court, and reflect a balance between a fixed, monthly fee, and a contingency amount which are tied to the consummation and closing of a transaction as contemplated in the Engagement Letter.

23. The Engagement Letter was negotiated at arm's length and in good faith, and I believe that the provisions contained therein are reasonable terms and conditions of Jefferies' employment by the Debtors. With respect to the Engagement Letter's indemnification provisions, unlike the market for other professionals that a debtor or committee may retain, indemnification is a standard term of the market for investment bankers. The indemnity, moreover, is comparable to those generally obtained by investment banking firms of similar stature to Jefferies and for comparable engagements, both in and out of court.

24. Other than as set forth above and in the Engagement Letter, there is no proposed arrangement between the Debtors and Jefferies for compensation to be paid in these Chapter 11 Cases. Jefferies has no agreement with any other entity to share any compensation received, nor will any be made, except as permitted under section 504(b)(1) of the Bankruptcy Code.

25. The foregoing constitutes the statement of Jefferies pursuant to section 504 of the Bankruptcy Code and Bankruptcy Rules 2014(a) and 5002.

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In accordance with 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: July 6, 2023

Respectfully submitted,

/s/ Jeffrey Finger

Jeffrey Finger
Managing Director
Jefferies LLC

Schedule 1

Potential Parties in Interest

Debtor Entities

1. Lordstown Motors Corp. (DE)
2. Lordstown EV Corp. (DE)
3. Lordstown EV Sales LLC (DE)

Related/Former Names of Entities

1. DiamondPeak Holdings Corp. (n/k/a Lordstown Motors Corp.)
2. DPL Merger Sub Corp. (n/k/a Lordstown EV Corporation)
3. MIH EV Design, LLC

Directors and Officers

1. Adam Kroll
2. Angela Strand
3. Dale Spencer
4. Daniel Ninivaggi
5. David T. Hamamoto
6. Donna Bell
7. Edward T. Hightower
8. Jane Reiss
9. Joseph B. Anderson Jr.
10. Keith Feldman
11. Laura Soave
12. Melissa Leonard

Former Directors and Officers

1. Jane Ritson-Parsons
2. John LeFleur
3. John R. Whitcomb
4. Michael Gates
5. Mickey Kowitz
6. Martin Rucidlo
7. Rebecca Roof
8. Stephen S. Burns
9. Thomas V. Canepa

Senior Employees

1. Cheryl Johnson
2. Darren Post
3. Jill Coniglio-Kirk
4. Carter Driscoll
5. Michael Port
6. Raghu Aerabati
7. Waqar Hashim
8. Andrew Reyntjes

Top Unsecured Creditors

1. Amphenol Interconnect Products Corporation
2. AP Expert Group LLC
3. AT&T MOBILITY-CC
4. Barry L. Leonard and Company Inc. dba Trans Machine Technologies
5. Bossard Inc.
6. CEVA Contract Logistics US Inc
7. Cognizant Mobility, Inc
8. Elaphe Propulsion Technologies LTD
9. Fiberdyne Research Pty Ltd
10. Filec Production SAS - Amphenol
11. Foxconn EV System LLC
12. Greatech Intergration (M) SDN.BHD.
13. Harco Manufacturing Group, LLC
14. HRB Industries Corp.
15. JVIS USA LLC
16. Laval Tool & Mould LTD.
17. Marelli North America Inc dba CalsonicKansel North America Inc
18. Meta Systems SpA
19. Nexteer Automotive Corporation
20. Pektron EV Limited
21. Proper Group Holdings LLC dba Proper Tooling LLC
22. Quality MetalCraft Inc.
23. SA Automotive LTD
24. Sharp Dimension Inc
25. St. Clair Technologies Inc.
26. Superior Cam Inc
27. Technology Solutions Anywhere LLC dba Readysoft
28. Teijin Automotive Technologies, Inc
29. The Timken Corporation
30. Three-Dimensional Services dba 3 Dimensional Services Group
31. thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
32. Ventra Group Co. dba Flex-N-Gate Bradford
33. VIA Optronics LLC

34. Zetwerk Manufacturing USA, Inc.
35. ZF Passive Safety Systems US Inc.

Cash Management Banks

1. JP Morgan Asset Management
2. JP Morgan Chase Bank, N.A.
3. JP Morgan Institutional Investments Global Liquidity
4. JP Morgan Prime
5. JP Morgan Securities

Significant Lease and Contract Counterparties

1. 275 Hills Tech Ventures LLC
2. Aon (Bermuda) Ltd.
3. Aon Risk Services Central Inc.
4. Aon UK Limited
5. Arthur J. Gallagher Risk Management Services, Inc.
6. Applied Medical Resources Corporation
7. Cigna Health and Life Insurance Company
8. Elaphe Propulsion Technologies Ltd.
9. Foxconn EV Property Development LLC
10. Foxconn EV System LLC
11. GAC R&D Center Detroit, LLC
12. General Motors
13. GM EV Holdings LLC
14. Liberty Property and Asset Management
15. Michigan Strategic Fund
16. Paylocity Corporation
17. Principal Life Insurance Company
18. TenantBase, Inc.
19. TransAmerica Corporation
20. Willowgreen Building Group, LLC
21. Workhorse Group Inc.

Significant Vendors

1. A Say Inc dba Say Communications LLC
2. A.K.Stamping Company, Inc
3. ABSOLUTE ELECTRONICS INC
4. Akebono Brake Company
5. Amphenol Interconnect Products Corporation
6. Anchor Tool and Die Company dba Anchor Manufacturing Group, Inc.
7. Anderton Castings SAS
8. AP Expert Group LLC
9. Armada Toolworks LTD.

10. AT&T MOBILITY-CC
11. ATCO Industries, Inc.
12. Auto Motive Power Inc
13. Baker Hostetler
14. Barry L. Leonard and Company Inc. dba Trans Machine Technologies
15. Bennie W Fowler, LLC
16. Bossard Inc.
17. Brikho & Kallabat, P.C. DBA Joseph Kallabat and Associates, PC
18. CEVA Contract Logistics US Inc
19. CEVA International, Inc
20. CITIC Dicastal Co., Ltd.
21. Cognizant Mobility, Inc
22. Cognizant Worldwide Limited
23. Complete Discovery Source, Inc (CDS)
24. Contour Hardening Inc.
25. Cox Automotive Mobility Solutions, Inc
26. Cox Automotive, Inc - Manheim
27. Custodial Building Services, Inc
28. DAG LTD, LLC
29. Detroit Engineered Products dba DEP
30. Duggan Manufacturing LLC
31. Elaphe Propulsion Technologies LTD
32. Fiberdyne Research Pty Ltd
33. Filec Production SAS - Amphenol
34. Foshan Aoya Electrical and Mechanical Co., Ltd.
35. Foxconn EV Property Development LLC
36. Foxconn EV System LLC
37. Greatech Intergration (M) SDN.BHD.
38. Harco Manufacturing Group, LLC
39. Haynes and Boone, LLP
40. HRB Industries Corp
41. HubSpot Inc
42. IEE S.A.
43. Infosys Limited
44. Jiangyin Haida Rubber and Plastic Co., Ltd. dba Haida
45. JVIS USA LLC
46. KPMG LLP
47. Lasky, LLC
48. Laval Tool & Mould LTD.
49. Logicalis, Inc.
50. Lumma Clean LLC
51. Mahle Behr USA Inc
52. Mainfreight, Inc - Canada
53. Mainfreight, Inc.
54. Marelli North America Inc dba CalsonicKansel North America Inc
55. Megatronix (Beijing) Technology Co., Ltd.

56. Meta Systems SpA
57. Miotti Srl
58. Mosaic Corporation
59. MSSC US INC.
60. New Eagle, LLC
61. Nexteer Automotive Corporation
62. OpenText Inc.
63. Payscale Inc
64. Pektron EV Limited
65. Pi Innovo LLC
66. Pierburg US LLC
67. Potter Anderson & Corron LLP
68. Principal Life Insurance Company
69. Proper Group Holdings LLC dba Proper Tooling LLC
70. Quality MetalCraft Inc.
71. Racar Engineering, LLC
72. Ready Logistics, LLC
73. Roush Industries, Inc.
74. RTL Systems, LLC
75. SA Automotive LTD
76. Schwab Industries, Inc.
77. SG Automotive d.o.o.
78. Sharp Dimension Inc
79. Sherpa Commercial Vehicles, LLC
80. Silverman Consulting, Inc
81. Simpson Thacher & Bartlett LLP
82. Socotec Advisory, LLC
83. St. Clair Technologies Inc.
84. Sullivan & Cromwell LLP
85. Superior Cam Inc
86. Sybridge Technologies Canada, Inc
87. Technology Solutions Anywhere LLC dba Readysoft
88. Teijin Automotive Technologies, Inc
89. TERIS - Phoenix LLC DBA TERIS
90. The Timken Corporation
91. Three-Dimensional Services dba 3 Dimensional Services Group
92. thyssenkrupp Materials NA, Inc. dba Ken-Mac Metals or thyssenkrupp Steel Services
93. Transportation Research Center, Inc. dba TRC, Inc.
94. Triple Crown Consulting, LLC
95. TTI, INC dba Symmetry Electronics (a division of TTI, Inc.) and RFMW(a division of TTI, Inc.)
96. Ventra Group Co. dba Flex-N-Gate Bradford
97. VIA Optronics LLC
98. Victora Auto Private Limited
99. Zetwerk Manufacturing USA, Inc
100. ZF PASSIVE SAFETY SYSTEMS US INC.

Customers

1. Army Contracting Command - Detroit Arsenal (ACC-DTA)
2. City of Washington, D.C.
3. Greenstreet EV Inc.
4. JoeyB QB LLC
5. Pratt & Miller Engineering & Fabrication LLC
6. San Diego Unified Port District
7. Sherpa Commercial Vehicles LLC

Investors with over 5% Holdings

1. Foxconn (Far East) Limited
2. Foxconn EV Technology, Inc.
3. Foxconn Ventures Pte. Ltd.
4. Foxteq Holdings Inc.
5. Foxteq Integration Inc.
6. Hon Hai Precision Industry Co., Ltd.
7. Hon Hai Technology Group
8. PCE Paragon Solutions Kft.

Debtor Restructuring Professionals

1. Jefferies Group LLC
2. Kurtzman Carson Consultants, LLC
3. Richards Layton & Finger, P.A.
4. Silverman Consulting, Inc.
5. White & Case LLP

Ordinary Course Professionals & Professionals of Parties in Interest

1. Akin Gump Strauss Hauer & Feld LLP
2. Ankura Intermediate Holdings, LP dba Ankura Consulting Group LLC
3. Baker & Hostetler LLP
4. Bernstein Litowitz Berger & Grossman, LLP
5. Bodman PLC
6. Climaco, Wilcox, Peca, Tarantino & Garofoli
7. Cohen Rosenthal & Kramer
8. Cooch and Taylor
9. Cummins Law
10. deLeeuw Law LLC
11. Dechert LLP
12. Deloitte & Touche LLP
13. Dentons US
14. Dittmer, Wagoner & Steele
15. Elfvin, Klingshirn, Royer & Torch, LLC

16. Employment Law Partners
17. Entwistle & Cappucci LLP
18. Ernst & Young U.S. LLP
19. Fisher and Phillips LLP
20. Foley & Lardner LLP
21. FTI Consulting, Inc.
22. Gladstein, Neandross & Associates
23. Hagens Berman Sobol Shapiro LLP
24. Haynes and Boone, LLP
25. Kaskela Law LLC
26. Kooperman Mentel Ferguson Yaross
27. KPMG LLP
28. Labaton Sucharow LLP
29. Latham & Watkins LLP
30. Law Office of Daniel R. Karon
31. Lasky, LLC
32. Lifshitz Law PLLC
33. Long Law, LLC
34. Mercer Capital Management, Inc.
35. Merriman Legando Williams & Klang
36. Murray, Murphy, Moul & Basil
37. Nelson Mullins Riley & Scarborough LLP
38. Paul Hastings LLP
39. Perantinides & Nolan
40. Perez & Morris
41. Phillips ADR Enterprises PC
42. Pomerantz LLP
43. Potter Anderson & Corroon LLP
44. Prospect Law LLP
45. Purcell & Lefkowitz LLP
46. Robbins Geller Rudman & Dowd
47. RSM US LLP
48. Saxena White
49. Schall Law
50. Schubert Jonckheer & Kolbe LLP
51. Seyfarth Shaw LLP
52. Shapiro Haber & Urmy LLP
53. Simpson Thacher & Bartlett LLP
54. Socotec Advisory, LLC
55. Strauss Troy
56. Sullivan & Cromwell LLP
57. The Brown Law Firm, P.C.
58. The Rosen Law Firm, P.A.
59. Winston & Strawn LLP
60. WIT Legal, LLC
61. Zoll & Kranz

Insurance Parties

1. Accredited Specialty Insurance Company
2. Allied World Specialty Insurance Company
3. Associated Industries Insurance Co., Inc
4. AXIS Insurance Company
5. Berkley Insurance Company
6. CFC Underwriting / Lloyds
7. Continental Casualty Company
8. Endurance Assurance Corporation
9. Fair American Insurance & Reinsurance Co
10. Gemini Insurance Company
11. General Star Indemnity Company
12. Hudson Insurance Company
13. Ironshore Specialty Insurance Company
14. Magna Carta Insurance Ltd. / Lloyds
15. National Union Fire Ins Co of Pittsburgh, PA
16. RSUI Indemnity Company
17. RT Specialty Insurance Services, LLC
18. Samsung Fire & Marine Ins Co Ltd (US Br)
19. SiriusPoint Bermuda Insurance Company
20. The Cincinnati Indemnity Company
21. The Cincinnati Insurance Company
22. Underwriters At Lloyds London
23. Westfield Specialty Insurance Comp
24. XL Specialty Insurance Company

Utilities

1. AT&T Business Direct
2. AT&T MOBILITY-CC
3. Comcast Holdings Corporation dba Comcast Cable Communication Management LLC
4. Cox Communications California LLC dba Cox Business
5. CR&R Environmental Services
6. Detroit Disposal & Recycling
7. Irvine Ranch Water District
8. Sonitrol Orange County
9. Southern California Edison
10. Southern California Gas Company dba The Gas Company; So Cal Gas

Taxing and Regulatory Authorities

1. California Franchise Tax Board
2. California Department of Tax and Fee Administration
3. California State Board of Equalization
4. Committee on Foreign Investment in the United States

5. Delaware Secretary of State
6. Delaware State Treasury
7. Delaware Tax Authority
8. Internal Revenue Service
9. Michigan Department of Treasury
10. National Highway Traffic Safety Administration
11. Ohio Bureau of Workers' Compensation
12. Ohio Department of Taxation
13. Orange County Property Taxes
14. Pipeline and Hazardous Materials Safety Administration
15. Securities and Exchange Commission
16. U.S. Department of Justice
17. U.S. Patent and Trademark Office
18. Village of Lordstown, OH Income Tax Department

Litigation Parties

1. Alicia Kelley
2. An Thai
3. Andrew C. Richardson
4. Angela Strand Boydston
5. Ashith Pabbathi
6. Atri Amin
7. Bei Qin
8. Benjamin Herbert
9. Caimin Flannery
10. Carole Cooper
11. Christopher Kim
12. Chuan D. Vo
13. Claude L. Patterson
14. Dale G. Spencer
15. Dan Zhihong Huang
16. Daniel J. Cohen
17. Daniel Tavares
18. Dari Tehrani
19. Darren Post
20. David M. Cohen
21. David T. Hamamoto
22. Ed Lomont
23. Eskander Tehrani
24. Ethan Fingerer
25. Evaristo Sarabia
26. FNY Managed Accounts LLC
27. George Troicky
28. Globestar Systems Inc.
29. Gurpreet Singh

30. Herbert Stotler
31. Hong Xin Huan (a/k/a George Huan)
32. Jane Reiss
33. Janelle Jackson
34. Jesse Brury
35. John H. Jenkins
36. John LeFleur
37. John Vo
38. Joshua Betof
39. Judith A. Hannaway
40. Julio C. Rodriguez
41. Karma Automotive LLC
42. Keith A. Feldman
43. Kenneth Davenport
44. Kevin Levent
45. Kin San Chan
46. M.R.S. Leasing Corporation LTD
47. Mario Guerrero
48. Mark A. Walsh
49. Martin J. Rucidlo
50. Matthew Rico
51. Michael Fabian
52. Michael D. Gates
53. Mickey W. Kowitz
54. Mohammed Chowdhury
55. Phil Richard Schmidt
56. Pnina Cohen
57. Punak Engineering, Inc.
58. Randy Slipher
59. Raymond Romano
60. Robert Miller
61. Robert Palumbo
62. Roger J. Durre
63. Shane Brown
64. Simha Cohen
65. Stephen Punak
66. Stephen S. Burns
67. Steven R. Hash
68. Steven Terry
69. Sulayman Zuod
70. DiamondPeak Sponsor LLC
71. Silverpeak and related entities (which includes SP SPAC Sponsor LLC, Silverpeak Real Estate Partners L.P., Silverpeak Strategic Partners LLC, Silverpeak Credit Partners LP, Silverpeak Renewables Investment Partners LP, and certain other affiliated entities)

Lien Holders

1. Competition Engineering, Inc.
2. Foxconn EV Technology, Inc.
3. Hewlett-Packard Financial Services Company
4. Peterson Jig and Fixture, Inc.
5. Precision Jig and Fixture
6. Proper Tooling, LLC & Proper Group International, LLC

Office of the United States Trustee (Wilmington, DE)

1. Andrew Vara
2. Benjamin Hackman
3. Christine Green
4. Denis Cooke
5. Diane Giordano
6. Dion Wynn
7. Edith A. Serrano
8. Hannah M. McCollum
9. Holly Dice
10. James R. O'Malley
11. Jane Leamy
12. Joseph Cudia
13. Joseph McMahon
14. Juliet Sarkessian
15. Karen Starr
16. Lauren Attix
17. Linda Casey
18. Linda Richenderfer
19. Michael Panacio
20. Nyanquoi Jones
21. Richard Schepacarter
22. Rosa Sierra-Fox
23. Shakima L. Dortch
24. Timothy J. Fox, Jr.

United States Bankruptcy Judges in the District of Delaware

1. Ashley M. Chan
2. Brendan L. Shannon
3. Craig T. Goldblatt
4. John T. Dorsey
5. Karen B. Owens
6. Kate Stickles
7. Laurie S. Silverstein
8. Mary F. Walrath

9. Thomas M. Horan

Other Parties in Interest

1. Softbank
2. Blackrock Institutional Trust Company, N.A.
3. Blackrock

Schedule 2

Client Match List

1. JP Morgan Securities
2. Marelli North America Inc.
3. SiriusPoint Bermuda Insurance Company and/or related entities
4. Silverpeak and related entities
5. Invesco Capital Management and/or related entities
6. Broadridge Investor Communication Solutions Inc.
7. Intrado Digital Media and/or related entities
8. Laboratory Corporation of America Holdings and/or related entities
9. Ankura Consulting Group
10. Softbank